



## MEETING OF THE CITY COUNCIL

# Agenda

Cheryl Cox, Mayor

Rudy Ramirez, Councilmember  
John McCann, Councilmember  
Jerry R. Rindone, Councilmember  
Steve Castaneda, Councilmember

David R. Garcia, City Manager  
Ann Moore, City Attorney  
Donna Norris, Interim City Clerk

### ADJOURNED REGULAR MEETING

May 1, 2008  
6:30 P.M.

Council Chambers  
City Hall  
276 Fourth Avenue

#### CALL TO ORDER

**ROLL CALL:** Councilmembers Castaneda, McCann, Ramirez, Rindone, and Mayor Cox

#### PLEDGE OF ALLEGIANCE TO THE FLAG AND MOMENT OF SILENCE

#### PUBLIC COMMENTS

*Persons speaking during Public Comments may address the Council on any subject matter within the Council's jurisdiction that is not listed as an item on the agenda. State law generally prohibits the Council from discussing or taking action on any issue not included on the agenda, but, if appropriate, the Council may schedule the topic for future discussion or refer the matter to staff. Comments are limited to three minutes.*

#### ACTION ITEMS

*The Item(s) listed in this section of the agenda will be considered individually by the Council, and are expected to elicit discussion and deliberation. If you wish to speak on any item, please fill out a "Request to Speak" form (available in the lobby) and submit it to the City Clerk prior to the meeting.*

#### 1. REPORT ON AUDITING STANDARDS AND SELECTION OF AUDIT COMMITTEE

Ms. Kathryn Beseau of Moreland and Associates, the City's auditing firm, will make a presentation on the following:

The Auditing Standards Board recently published a new standard associated with auditor communications. Statement on Auditing Standards No. 114 establishes a requirement for the auditor of financial statements to communicate certain significant matters related to the audit to those charged with governance.

Staff recommendation: Council appoint two Councilmembers to serve on an audit subcommittee for the purpose of communicating with the City's auditors regarding the Fiscal Year 2007/2008 audit, throughout the duration of that audit.

2. REPORT ON POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS AND THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 45

The City's actuary, John Bartel of Bartel and Associates, will make a presentation on the following:

In June 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45, "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions," which requires public agencies to report their costs and obligations pertaining to health and other benefits of current and future retired employees much like they now report pension plan obligations. This is a significant change in accounting, reporting and disclosure for OPEBs, which are currently accounted for on a pay-as-you-go basis. The most common types of post-employment benefits include health care insurance, life insurance, long-term care and dental insurance for retirees. (Finance Director)

Staff recommendation: Council accept the report.

3. REPORT ON THE PROPOSED CAPITAL IMPROVEMENTS PROGRAM BUDGET FOR FISCAL YEAR 2008/2009

The annual Capital Improvement Program budget (CIP) is typically adopted as part of the City's overall budget. The proposed Fiscal Year 2008/2009 CIP is \$10,550,975. (Engineering and General Services Director)

Staff recommendation: Council accept the report.

**ADJOURNMENT** to the Regular Meeting of May 6, 2008 at 4:00 p.m. in the Council Chambers.

***In compliance with the  
AMERICANS WITH DISABILITIES ACT***

*The City of Chula Vista requests individuals who require special accommodations to access, attend, and/or participate in a City meeting, activity, or service, contact the City Clerk's Office at (619) 691-50415041 or Telecommunications Devices for the Deaf (TDD) at (619) 585-5655 at least forty-eight hours in advance for meetings and five days for scheduled services and activities. California Relay Service is also available for the hearing impaired.*